

BAKER & MCKENZIE
ATTORNEYS AT LAW

Baker & McKenzie LLP
2300 Trammell Crow Center
2001 Ross Avenue
Dallas, Texas 75201, USA

Tel: +1 214 978 3000
Fax: +1 214 978 3099
www.bakernet.com

STATEMENT

May 14, 2009

Mr. Ron Weaver, Chairman
Official Committee of Unsecured Creditors
of Superior Air Parts, Inc.
1365 Park Lane South
Jupiter, FL 33458

- to -

BAKER & MCKENZIE
Client Number: 24227484
Matter Number: 000006
Invoice Number: 23089496
IRS#: 36-2137456

FOR PROFESSIONAL SERVICES RENDERED FOR THE PERIOD ENDING MARCH 31,
2009, AS FOLLOWS:

Re: Plan Issues

TOTAL FEES	\$ 6,023.00
TOTAL AMOUNT DUE.....	\$ <u>6,023.00</u>

For your convenience, you may send a *Wire Transfer* in payment of statements to:

Baker & McKenzie LLP – Master Account
Wells Fargo Bank
1445 Ross Avenue, Suite 4400
Dallas, TX 75202
Account No. 4121374128
Routing No. 121000248

Special Instructions: Include Registration/Matter Number, Invoice Number, Attorney Name

RE: Invoice #: 23089496

Baker & McKenzie LLP is a member of Baker & McKenzie International, a Swiss Verein

EXHIBIT
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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
03/03/09	Parham	Preparation for meeting with APS representatives(.3); meet with APS representatives(2.0); conference with Schuler regarding things to do to follow up on meeting(.2); conference with counsel to APS regarding plan issues(.2).	2.7
03/03/09	Schuler	Attention to issues related to conversation with APS (0.3); sent e-mail to committee (0.1).	.4

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Page 2

<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
03/03/09	Schuler	Meeting with counsel for Aviation Parts Supply regarding their thoughts on a potential plan (2.4).	2.4
03/05/09	Schuler	Telephone call with counsel for APS (0.2).	.2
03/06/09	Schuler	Telephone call with counsel for APS (0.2); exchanged emails regarding proposed meeting with APS (0.2).	.4
03/16/09	Parham	Telephone conference with Kevin Good and Billy Leonard regarding APS bid(.6).	.6
03/20/09	Dixon	Research and review Plan of Reorganization in similar matter.	.7
03/23/09	Parham	Draft e-mail to S Roberts regarding plan structure and analysis of same(1.0).	1.0
03/24/09	Parham	Telephone conference with counsel for APS(.1) review and revise confidentiality agreement(.4)	.5
03/24/09	Schuler	Reviewed e-mails concerning potential meeting with APS (0.2).	.2
03/25/09	Parham	Analysis of plan options and strategies in view of foregoing(1.0).	1.0
03/26/09	Parham	Meet with APS counsel(1.0).	1.0
03/26/09	Schuler	Meeting with representatives of APS (0.8).	.8
03/27/09	Schuler	Reviewed proposed non-disclosure agreementt with APS and sent e-mail to committee advising of same (0.3).	.3
03/30/09	Parham	Review of e-mail regarding APS	.1
03/31/09	Schuler	Exchanged e-mails regarding confidentiality concerns of proposed offers (0.2) reviewed e-mail from counsel for APS (0.1).	.3

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Page 3

SUMMARY OF FEES:

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Sandra L. Dixon	.7	205.00	\$ 143.50
David W. Parham	6.9	555.00	3,829.50
Elliot D. Schuler	5.0	410.00	<u>2,050.00</u>
	Total:	\$	6,023.00

TOTAL AMOUNT DUE: \$ 6,023.00

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BAKER & MCKENZIE
Client Number: 24227484
Matter Number: 000006
Invoice Number: 23089504
IRS#: 36-2137456

FOR PROFESSIONAL SERVICES RENDERED FOR THE PERIOD ENDING APRIL 30,
2009, AS FOLLOWS:

Re: Plan Issues

TOTAL FEES	\$	7,580.00
TOTAL AMOUNT DUE.....	\$	<u>7,580.00</u>

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2009, AS FOLLOWS:

RE: Plan Issues

<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
04/01/09	Parham	Telephone conference with S Roberts regarding various issues(.5); telephone conference with APS counsel regarding their deal(.4);	.9
04/01/09	Schuler	Review of prior APA with regard to sales price adjustment for inventory sales (0.6) reviewed inventory sales spreadsheet in conjunction therewith (0.3).	.9
04/02/09	Parham	Telephone conference with APS counsel	.4

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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
04/08/09	Parham	Telephone conference with counsel for APS(1.0); conference with LA regarding obtaining records(.1);	1.1
04/08/09	Schuler	Reviewed e-mails concerning APS meeting with debtor (0.1).	.1
04/09/09	Parham	Telephone conference with APS counsel	.6
04/14/09	Parham	Telephone conference with Steve Roberts regarding plan and case status(.4); conference with Schuler regarding case strategy(.4);	.8
04/22/09	Parham	Telephone conference with counsel for APS(.5).	.5
04/22/09	Schuler	Reviewed e-mail concerning comments from potential bidder (0.1); conference call with counsel for APS regarding status of bid and related issues (0.5).	.6
04/23/09	Dixon	Various calls with the bankruptcy court, archives center, and special delivery regarding Plan in similar matter.	1.2
04/23/09	Schuler	Reviewed prior drafted plans for structure of proposed arrangement (0.5).	.5
04/24/09	Parham	Telephone conference with K Good and B Leonard regarding settlement of TAE claim(.3).	.3
04/24/09	Schuler	Conference call with counsel for APS regarding recent developments (0.3).	.3
04/27/09	Schuler	Conference call with debtor's counsel regarding plan issues and related concerns (1.1).	1.1
04/28/09	Parham	Conference with Schuler regarding liquidation analysis	.2
04/28/09	Parham	Telephone conference with S Roberts regarding developments in case(.3); conference with E Schuler regarding same and strategy(.2); telephone conference with APS counsel(.5)	1.0

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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
04/28/09	Schuler	Ttwo telephone call with S. Thomas regarding liquidation analysis (0.4); general case administration (0.3).	.7
04/28/09	Schuler	Attention to plan issues (1.0).	1.0
04/29/09	Schuler	Lengthy call with T. Gingerich and S. Thomas regarding liquidation analysis (0.4); review status report of accounting issues prior to call (0.3); general case administration (1.0); sent e-mail to debtor regarding issues with claims analysis (0.1) reviewed various drafts of liquidation analysis (0.6).	2.4
04/30/09	Parham	Receipt of call from APS counsel(.3); review e-mail and liquidation analysis(.4); telephone conference with Tom Gingrich regarding liquidation analysis(.1); e-mail to debtor's counsel and APS counsel transmitting liquidation analysis(.2); conference with Schuler regarding case status, strategy and collection of AR(.2); e-mail exchange with Debtor's counsel regarding same and review e-mail from Debtor's counsel regarding another potential bidder(.2);telephone conference with S Thomas regarding analysis(.2); review revised analysis and forward to Debtor's counsel and APS(.2);	1.8

SUMMARY OF FEES:

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Sandra L. Dixon	1.2	205.00	\$ 246.00
David W. Parham	7.6	555.00	4,218.00
Elliot D. Schuler	7.6	410.00	3,116.00
			<hr/>
	Total:	\$	7,580.00

TOTAL AMOUNT DUE: \$ 7,580.00

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Client Number: 24227484
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Invoice Number: 23089602
IRS#: 36-2137456**

FOR PROFESSIONAL SERVICES RENDERED FOR THE PERIOD ENDING MAY 15,
2009, AS FOLLOWS:

Re: Plan Issues

TOTAL FEES.....	\$ 17,452.00
TOTAL AMOUNT DUE.....	<u>\$ 17,452.00</u>

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2009, AS FOLLOWS:

RE: Plan Issues

<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
05/04/09	Parham	Telephone conference with APS counsel regarding status of their negotiations with Thielert AG, offer.	.3
05/05/09	Schuler	Sent two e-mails to debtor inquiring into availability for call to discuss status of proposed plan and also left message for same (0.2);	.2

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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
05/06/09	Parham	Telephone conference with Debtor's counsel regarding status of bids and potential bids(.2); review information from committee accountants and conference with Schuler preparatory to committee call(.5) ; Review article regarding antitrust concerns with 363 sales(.1); receipt of call from counsel for APS (.4).	1.2
05/06/09	Schuler	Attention to sale issues;	.8
05/08/09	Parham	Conferences with APS counsel regarding possible structure of plan.	1.0
05/08/09	Schuler	Telephone call with counsel for APS (0.2); left two more messages for Debtor's counsel inquiring into proposed plan and upcoming hearings (0.2);brief strategy session with D. Parham regarding pending issues (0.1);	.5
05/11/09	Parham	Review and analysis of APS letter proposal (1.5) telephone conference with Debtors counsel regarding same(.7); two telephone conferences with APS counsel regarding same(.5).	2.7
05/11/09	Schuler	Detailed review and analysis of offer letter from APS for potential plan of reorganization (1.6); telephone call from committee chairman regarding APS offer and other pending case issues (0.3); telephone call with counsel for APS regarding initial issues with proposed offer (0.3); exchanged emails regarding liquidation analysis (0.2).	2.4
05/12/09	Parham	Further review and analysis of APS offer preparatory to committee call(.4); telephone conference with S Thomas regarding APS offer(.3); meet with APS and conference afterwards briefly with Lain Faulkner(2.7).	3.4

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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
05/12/09	Schuler	Further attention to offer from APS in preparation for call with committee (0.8); reviewed debtor's thoughts on proposed offer (0.2); preparation for meeting with APS and had strategy session with D. Parham regarding same (0.7); meeting with S. Thomas and T. Gingerich regarding initial analysis of APS offer versus liquidation analysis (0.3); meeting with representatives of APS to discuss offer and thoughts on same (2.5); exchanged emails with counsel for TAG regarding call to discuss pending disputes (0.2); telephone call with counsel for Thielert AG (0.5); attention to issues raised by APS offer and concerns raised by Thielert AG (0.6);	5.8
05/13/09	Parham	Telephone conference with APS counsel regarding issues with proposed sale (.5); review of liquidation analysis and APS plan analysis prepared by committee accountants(.4)telephone conference with Steve Thomas regarding sale and analysis(.5); further analysis of deal(.5) ; telephone conference with APS counsel, and e-mail exchange, regarding additional questions raised by Committee(.6); telephone conference with debtor's counsel regarding status of negotiations(.5).	3.0
05/13/09	Schuler	Reviewed numerous versions of plan scenarios under APS proposal and compared with proposed with proposed liquidation analysis and had several calls with T. Gingerich and S. Thomas regarding same (1.1); multiple strategy session with D. Parham regarding competing alternatives (0.7); conference call with representatives of APS regarding committee concerns on certain parts of proposal (0.4); reviewed e-mails concerning potential price adjustments for APS proposal (0.2);	2.4

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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
05/14/09	Parham	Telephone conference with counsel for APS(.5); conference with E Schuler regarding status(.2); telephone conference with counsel for Thielert AG (.3); conferences with accountants for committee regarding Thielert proposal and analysis of same and strategy in light of offer(1.5).	2.5
05/14/09	Schuler	Exchanged e-mails and spoke twice with T. Gingerich regarding need for purchase price adjustment for APS offer and reviewed various spreadsheets with proposed adjustment calculations (0.9); strategy session regarding engine restrictions (0.2); exchanged emails with Debtor's counsel inquiring into status of proposed plan (0.2); telephone call with counsel for APS regarding pending issues with proposal (0.3); reviewed proposed offer from TAG for plan purposes and had several telephone calls with S. Thomas and T. Gingerich regarding impact on potential recovery to unsecureds and reviewed related spreadsheets (0.9);	2.5
05/15/09	Parham	Telephone conference with APS counsel(.6); further analysis of APS and TAG settlement proposals and impact on unsecured creditors(1.0); telephone conference with counsel for TAG(.2); several telephone conferences with Chuck Dedman regarding APS offer and marketing of engines (1.0); committee conference call(.6); conferences with APS counsel regarding committee concerns(.5);	3.9

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05/15/09	Schuler	Two telephone calls with APS with regard to negotiation of terms of proposed plan (0.8); three telephone calls with C. Dedmon regarding specific items in APS proposal and his discussions with APS' principals regarding same (0.5); reviewed multiple revised versions of spreadsheets analyzing multiple scenarios and had three separate telephone calls with T. Gingerich regarding same (1.5); multiple strategy session with D. Parham regarding same (0.6); conference call with counsel for TAG regarding proposed resolution between parties (0.2).	3.6

SUMMARY OF FEES:

<u>Name</u>	<u>Hours</u>	<u>Rate</u>		<u>Amount</u>
David W. Parham	18.0	555.00	\$	9,990.00
Elliot D. Schuler	18.2	410.00		<u>7,462.00</u>
	Total:		\$	17,452.00

TOTAL AMOUNT DUE: \$ 17,452.00